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Financial statements and reports for the year ended  
30 June 2023

The Berdie Superannuation Fund

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Prepared for: Edem Berdie and Irene Berdie

# The Berdie Superannuation Fund

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## The Berdie Superannuation Fund

# Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	11	20,866.17	22,804.82
Dividends Received	10	20,593.10	24,160.93
Interest Received		2,578.02	75.78
<b>Investment Gains</b>			
Changes in Market Values	12	94,314.12	(85,477.10)
<b>Contribution Income</b>			
Employer Contributions		21,826.58	29,367.24
Personal Concessional		0.00	16,000.00
Other Contributions		500.00	39.90
Transfers In		0.00	1,098.50
<b>Total Income</b>		<u>160,677.99</u>	<u>8,070.07</u>
<b>Expenses</b>			
Accountancy Fees		1,458.25	0.00
Administration Costs		0.00	1,817.10
Investment Administration Fee		3,644.63	732.93
ATO Supervisory Levy		259.00	259.00
ASIC Fees		0.00	55.00
Advisor Fees		8,617.07	18,201.36
		<u>13,978.95</u>	<u>21,065.39</u>
<b>Member Payments</b>			
Pensions Paid		100,055.00	60,000.00
<b>Total Expenses</b>		<u>114,033.95</u>	<u>81,065.39</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>46,644.04</u>	<u>(72,995.32)</u>
Income Tax Expense	13	(4,151.53)	(1,495.25)
<b>Benefits accrued as a result of operations</b>		<u>50,795.57</u>	<u>(71,500.07)</u>

# The Berdie Superannuation Fund

## Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	289,751.18	544,047.93
Shares in Listed Companies (Australian)	3	521,621.03	561,228.44
Stapled Securities	4	19,375.00	22,775.00
Units in Listed Unit Trusts (Australian)	5	516,177.92	153,447.70
<b>Total Investments</b>		<u>1,346,925.13</u>	<u>1,281,499.07</u>
<b>Other Assets</b>			
Macquarie CMA		15,614.20	63,095.70
NAB Cash Maximiser Account		31,600.72	31,418.61
Sundry Debtors		1,872.00	1,872.00
Unsettled Trades		0.00	107,717.90
Distributions Receivable		8,900.36	14,022.14
Ord Minnett **818		146,468.10	0.00
GST Refundable		1,095.17	1,568.86
Income Tax Refundable		4,151.53	4,637.36
<b>Total Other Assets</b>		<u>209,702.08</u>	<u>224,332.57</u>
<b>Total Assets</b>		<u>1,556,627.21</u>	<u>1,505,831.64</u>
<b>Net assets available to pay benefits</b>		<u>1,556,627.21</u>	<u>1,505,831.64</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Berdie, Edem - Accumulation		1,591.91	7,077.22
Berdie, Edem - Pension (ABP3)		648,569.09	645,519.42
Berdie, Edem - Pension (Account Based Pension 4)		7,543.07	0.00
Berdie, Irene - Accumulation		18,639.49	21,319.44
Berdie, Irene - Pension (ABP3)		857,569.85	831,915.56
Berdie, Irene - Pension (Account Based Pension 4)		22,713.80	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,556,627.21</u>	<u>1,505,831.64</u>

# The Berdie Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

#### c. Revenue

##### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

##### Dividend revenue

# Notes to the Financial Statements

For the year ended 30 June 2023

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

## Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

## f. Trade and Other Payables

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

## g. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

## Note 2: Managed Investments (Australian)

	2023 \$	2022 \$
AB Gbl Eqts Fund	81,132.80	78,544.87

**The Berdie Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2023

4 Dimensions Gblal Infrastructure	0.00	76,537.56
GQG Partners Global Equity Fd-Z CI	53,385.30	48,176.03
Elston Aust Emerging Lders Class Z	0.00	51,004.59
Franklin Global Growth Fund CI I	0.00	25,914.17
Janus Henderson Tactical Income	155,233.08	116,027.61
Macquarie Income Opp Fund	0.00	120,349.30
UBS Emerging Markets Equity	0.00	27,493.80
	289,751.18	544,047.93

**Note 3: Shares in Listed Companies (Australian)**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
The A2 Milk Company Limited	0.00	20,742.75
Aristocrat Leisure Limited	26,791.38	23,825.34
Amcor Plc	21,992.80	34,456.40
AMP Limited	16,808.75	19,386.50
Australia And New Zealand Banking Group Limited	25,251.15	27,978.10
BHP Group Limited	32,392.80	29,700.00
Brambles Limited Ordinary Fully Paid	35,664.75	34,272.00
Commonwealth Bank Of Australia.	25,145.00	0.00
Cochlear Limited	0.00	19,870.00
CSL Limited	22,190.40	21,524.80
Endeavour Group Limited	22,400.50	26,873.50
Flight Centre Travel Group Limited	0.00	16,839.20
James Hardie Industries Plc	0.00	21,603.60
Macquarie Group Limited	29,307.30	27,144.15
National Australia Bank Limited	50,103.00	0.00
Origin Energy Limited Ordinary Fully Paid	0.00	23,063.25
Santos Limited	23,124.00	22,816.50
The Lottery Corporation Limited	20,776.50	18,306.00
Telstra Corporation Limited GBE	57,620.00	28,490.00
Treasury Wine Estates Limited	18,754.10	27,069.75
Virgin Money Uk Plc	19,522.50	15,138.50
Westpac Banking Corporation	29,342.50	32,955.00

The Berdie Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2023

Woodside Energy Group Ltd GBE	25,485.60	28,974.40
Worleyparsons Limited	18,948.00	23,923.20
Wisetech Global Limited	0.00	16,275.50
	521,621.03	561,228.44

**Note 4: Stapled Securities**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Lendlease Group	19,375.00	22,775.00
	19,375.00	22,775.00

**Note 5: Units in Listed Unit Trusts (Australian)**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Betashares Australian High Interest Cash Etf	88,907.10	29,564.90
Vaneck Australian Floating Rate Etf	99,847.30	0.00
Beta Active Hybrids	173,205.72	0.00
Ishares Treasury Etf	66,805.80	0.00
Mirvac Group	14,577.00	0.00
Vaneck Australian Property Etf	72,835.00	85,780.50
Vanguard Msci Index International Shares Etf	0.00	38,102.30
	516,177.92	153,447.70

**Note 6: Banks and Term Deposits**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
Macquarie CMA	15,614.20	63,095.70
NAB Cash Maximiser Account	31,600.72	31,418.61
Ord Minnett **818	146,468.10	0.00
	193,683.02	94,514.31

**Note 7: Liability for Accrued Benefits**

## The Berdie Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,505,831.64	0.00
Benefits accrued as a result of operations	50,795.57	(71,500.07)
Current year member movements	0.00	1,577,331.71
	<hr/>	<hr/>
Liability for accrued benefits at end of year	1,556,627.21	1,505,831.64

### Note 8: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2023 \$	2022 \$
Vested Benefits	<hr/> 1,556,627.21	<hr/> 1,505,831.64

### Note 9: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

### Note 10: Dividends

	2023 \$	2022 \$
AMP Limited	371.88	0.00
Arcor Plc	1,146.18	1,250.48
Ampol Limited	0.00	449.80
Aristocrat Leisure Limited	360.36	310.68
Australia And New Zealand Banking Group Limited	1,702.50	2,083.40
BHP Group Limited	2,819.14	7,321.79
Beach Energy Limited	0.00	142.00
Brambles Limited Ordinary Fully Paid	864.27	937.60
CSL Limited	270.37	0.00
Cochlear Limited	145.00	155.00
Endeavour Group Limited	781.00	692.25
James Hardie Industries Plc	129.15	225.20
Lendlease Group	0.00	198.53
Macquarie Group Limited	1,072.50	1,169.05
Origin Energy Limited Ordinary Fully Paid	0.00	1,160.00
Ramsay Health Care Limited	135.80	696.90
Santos Limited	1,023.68	363.12

**The Berdie Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2023

Telstra Corporation Limited GBE	1,768.00	1,184.00
The Lottery Corporation Limited	364.50	0.00
Treasury Wine Estates Limited	682.20	667.80
Virgin Money Uk Plc	1,316.72	433.31
Westpac Banking Corporation	1,842.50	2,044.90
Wisetech Global Limited	27.52	46.23
Woodside Petroleum Ltd	3,049.83	2,208.89
Worleyparsons Limited	720.00	420.00
	20,593.10	24,160.93

**Note 11: Trust Distributions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
AB Gbl Eqts Fund	774.78	1,045.96
Elston Aust Emerging Lders Class Z	402.28	368.07
Lendlease Group	426.21	263.97
Macquarie Dynamic Bond Fund	53.38	0.00
Vaneck Australian Property Etf	3,815.00	3,778.63
Janus Henderson Tactical Income	3,980.83	4,564.56
UBS Emerging Markets Equity	28.75	773.99
Mirvac Group	677.25	0.00
Beta Active Hybrids	3,560.45	0.00
4D Global Infrastructure AUD H	173.56	0.00
Vanguard Msci Index International Shares Etf	149.78	903.82
Betashares Australian High Interest Cash Etf	2,396.64	95.30
Vaneck Australian Floating Rate Etf	1,707.65	0.00
Macquarie Income Opp Fund	556.95	1,417.93
Ishares Treasury Etf	953.45	0.00
GQG Partners Global Equity Fd-Z CI	1,096.19	1,814.66
4 Dimensions Gbl Infrastructure	113.02	5,589.92
Franklin Global Growth Fund CI I	0.00	51.86
Ardea Real Outcome Fund	0.00	2,136.15
	20,866.17	22,804.82

**Note 12: Changes in Market Values**

**Unrealised Movements in Market Value**

The Berdie Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2023

	2023 \$	2022 \$
<b>Managed Investments (Australian)</b>		
4 Dimensions Gbl Infrastructure	2,743.85	0.00
AB Gbl Eqts Fund	14,129.02	0.00
Elston Aust Emerging Lders Class Z	28,065.41	0.00
Franklin Global Growth Fund CI I	3,885.83	0.00
GQG Partners Global Equity Fd-Z CI	5,209.27	0.00
Janus Henderson Tactical Income	3,229.60	0.00
Macquarie Income Opp Fund	13,143.11	0.00
UBS Emerging Markets Equity	3,301.89	0.00
	73,707.98	0.00
<b>Other Revaluations</b>		
Other Revaluations	0.00	(85,477.10)
	0.00	(85,477.10)
<b>Shares in Listed Companies (Australian)</b>		
AMP Limited	17,107.46	0.00
Amcor Plc	(6,065.63)	0.00
Aristocrat Leisure Limited	2,966.04	0.00
Australia And New Zealand Banking Group Limited	3,363.94	0.00
BHP Group Limited	2,692.80	0.00
Brambles Limited Ordinary Fully Paid	9,091.37	0.00
CSL Limited	665.60	0.00
Cochlear Limited	2,881.68	0.00
Commonwealth Bank Of Australia.	145.00	0.00
Endeavour Group Limited	(4,473.00)	0.00
Flight Centre Travel Group Limited	(9,294.45)	0.00
James Hardie Industries Plc	(7,193.29)	0.00
Macquarie Group Limited	2,163.15	0.00
National Australia Bank Limited	(1,988.89)	0.00
Origin Energy Limited Ordinary Fully Paid	4,558.65	0.00
Santos Limited	307.50	0.00
Telstra Corporation Limited GBE	4,322.75	0.00
The A2 Milk Company Limited	11,386.72	0.00

The Berdie Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

The Lottery Corporation Limited	2,470.50	0.00
Treasury Wine Estates Limited	(245.63)	0.00
Virgin Money Uk Plc	4,384.00	0.00
Westpac Banking Corporation	5,113.35	0.00
Wisetech Global Limited	(3,984.89)	0.00
Woodside Energy Group Ltd GBE	1,288.07	0.00
Worleyparsons Limited	134.65	0.00
	41,797.45	0.00
<b>Stapled Securities</b>		
Lendlease Group	(3,400.00)	0.00
	(3,400.00)	0.00
<b>Units in Listed Unit Trusts (Australian)</b>		
Beta Active Hybrids	(1,792.01)	0.00
Betashares Australian High Interest Cash Etf	167.34	0.00
Ishares Treasury Etf	(1,014.33)	0.00
Mirvac Group	198.42	0.00
Vaneck Australian Floating Rate Etf	(123.88)	0.00
Vaneck Australian Property Etf	3,099.31	0.00
Vanguard Msci Index International Shares Etf	4,050.46	0.00
	4,585.31	0.00
<b>Total Unrealised Movement</b>	116,690.74	(85,477.10)
<b>Realised Movements in Market Value</b>		
	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Managed Investments (Australian)</b>		
4 Dimensions Gbl Infrastructure	(1,620.37)	0.00
AB Gbl Eqts Fund	(1,537.12)	0.00
Elston Aust Emerging Lders Class Z	(15,326.93)	0.00
Franklin Global Growth Fund Cl I	91.29	0.00
Macquarie Income Opp Fund	(10,630.09)	0.00
UBS Emerging Markets Equity	(2,876.75)	0.00
	(31,899.97)	0.00

The Berdie Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

<b>Shares in Listed Companies (Australian)</b>		
AMP Limited	(13,251.50)	0.00
Amcor Plc	1,201.65	0.00
Australia And New Zealand Banking Group Limited	(245.94)	0.00
Brambles Limited Ordinary Fully Paid	530.97	0.00
Cochlear Limited	(1,934.61)	0.00
Flight Centre Travel Group Limited	10,261.86	0.00
James Hardie Industries Plc	7,577.08	0.00
Origin Energy Limited Ordinary Fully Paid	(5,526.46)	0.00
Ramsay Health Care Limited	(1,925.34)	0.00
The A2 Milk Company Limited	(1,714.14)	0.00
Treasury Wine Estates Limited	1,656.83	0.00
Westpac Banking Corporation	(1,218.10)	0.00
Wisetech Global Limited	11,724.36	0.00
Woodside Energy Group Ltd GBE	1,147.53	0.00
Worleyparsons Limited	1,639.54	0.00
	9,923.73	0.00
<b>Units in Listed Unit Trusts (Australian)</b>		
Vaneck Australian Property Etf	(2,115.81)	0.00
Vanguard Msci Index International Shares (hedged) Etf	4,173.58	0.00
Vanguard Msci Index International Shares Etf	(2,458.15)	0.00
	(400.38)	0.00
<b>Total Realised Movement</b>	(22,376.62)	0.00
<b>Changes in Market Values</b>	94,314.12	(85,477.10)
<b>Note 13: Income Tax Expense</b>		
The components of tax expense comprise	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Current Tax	(4,151.53)	(1,495.25)
Income Tax Expense	(4,151.53)	(1,495.25)

The Berdie Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

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The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	6,996.61	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	75.00	0.00
Increase in MV of Investments	17,503.61	0.00
Exempt Pension Income	7,415.85	0.00
Realised Accounting Capital Gains	(3,356.49)	0.00
Accounting Trust Distributions	3,129.93	0.00
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	2,039.25	0.00
Pension Payments	15,008.25	0.00
Franking Credits	1,114.94	0.00
Foreign Credits	47.01	0.00
Taxable Trust Distributions	2,217.30	0.00
Distributed Foreign Income	628.83	0.00
Rounding	(0.04)	0.00
Income Tax on Taxable Income or Loss	3,284.25	0.00
Less credits:		
Franking Credits	7,432.96	0.00
Foreign Credits	2.82	0.00
Current Tax or Refund	<u>(4,151.53)</u>	<u>0.00</u>

# The Berdie Superannuation Fund

## Trustees Declaration

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The trustees have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the trustees by:

.....  
Edem Berdie

Trustee

.....  
Irene Berdie

Trustee

13 December 2023

# The Berdie Superannuation Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the The Berdie Superannuation Fund which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee(s)**

The Trustee(s) of The Berdie Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 13/12/2023

# The Berdie Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2023

	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	46,644.04
<b>Less</b>	
Increase in MV of investments	116,690.74
Exempt current pension income	49,439.00
Realised Accounting Capital Gains	(22,376.62)
Accounting Trust Distributions	20,866.17
Non Taxable Contributions	500.00
	<u>165,119.29</u>
<b>Add</b>	
SMSF non deductible expenses	13,595.00
Pension Payments	100,055.00
Franking Credits	7,432.96
Foreign Credits	313.42
Taxable Trust Distributions	14,781.99
Distributed Foreign income	4,192.17
	<u>140,370.54</u>
SMSF Annual Return Rounding	(0.29)
	<u>21,895.00</u>
<b>Taxable Income or Loss</b>	<u>21,895.00</u>
Income Tax on Taxable Income or Loss	3,284.25
<b>Less</b>	
Franking Credits	7,432.96
Foreign Credits	2.82
<b>CURRENT TAX OR REFUND</b>	<u>(4,151.53)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(3,892.53)</u>

# Minutes of a meeting of the Trustee(s)

held on 13 December 2023 at 7827 Pavilions Close, Hope Island, Queensland 4212

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<b>PRESENT:</b>	Edem Berdie and Irene Berdie
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Super Audits Pty Ltd</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Clear Accounting Solutions</p>

# Minutes of a meeting of the Trustee(s)

held on 13 December 2023 at 7827 Pavilions Close, Hope Island, Queensland 4212

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act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Edem Berdie

Chairperson

# The Berdie Superannuation Fund

## Members Summary

As at 30 June 2023

Opening Balances	Increases				Decreases				Closing Balance		
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out		Insurance Premiums	Member Expenses
<b>Edem Kofi Berdie (Age: 69)</b>											
BEREDE00001A - Accumulation											
7,077.22	1,826.58		39.62			274.00	0.29	7,077.22			1,591.91
BEREDE00004P - ABP3 - Tax Free: 0.74%											
645,519.42			52,722.17		49,672.50						648,569.09
BEREDE00043P - Account Based Pension 4 - Tax Free: 0.00%											
		7,077.22	645.85		180.00						7,543.07
<b>652,596.64</b>	<b>1,826.58</b>	<b>7,077.22</b>	<b>53,407.64</b>		<b>49,852.50</b>	<b>274.00</b>	<b>0.29</b>	<b>7,077.22</b>			<b>657,704.07</b>
<b>Irene Doris Berdie (Age: 67)</b>											
BERIRE00001A - Accumulation											
21,319.44	20,500.00		1,149.45			3,000.00	9.96	21,319.44			18,639.49
BERIRE00005P - ABP3 - Tax Free: 2.24%											
831,915.56			75,326.79		49,672.50						857,569.85
BERIRE00045P - Account Based Pension 4 - Tax Free: 0.19%											
		21,319.44	1,924.36		530.00						22,713.80
<b>853,235.00</b>	<b>20,500.00</b>	<b>21,319.44</b>	<b>78,400.60</b>		<b>50,202.50</b>	<b>3,000.00</b>	<b>9.96</b>	<b>21,319.44</b>			<b>898,923.14</b>
<b>1,505,831.64</b>	<b>22,326.58</b>	<b>28,396.66</b>	<b>131,808.24</b>		<b>100,055.00</b>	<b>3,274.00</b>	<b>10.25</b>	<b>28,396.66</b>			<b>1,556,627.21</b>

The Berdie Superannuation Fund

# Members Summary

As at 30 June 2023

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Opening Balances	Increases				Decreases					Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	

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# The Berdie Superannuation Fund

## Members Statement

Edem Kofi Berdie  
 7827 Pavilions Close  
 Hope Island, Queensland, 4212, Australia

### Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	69	Vested Benefits:	1,591.91
Tax File Number:	Provided	Total Death Benefit:	1,591.91
Date Joined Fund:	09/11/2006		
Service Period Start Date:	09/11/2006		
Date Left Fund:			
Member Code:	BEREDE00001A		
Account Start Date:	09/11/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	1,591.91
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,591.91
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	1,591.91

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	7,077.22	7,077.22
<u>Increases to Member account during the period</u>		
Employer Contributions	1,826.58	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	39.62	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	274.00	
Income Tax	0.29	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	7,077.22	
Closing balance at 30/06/2023	1,591.91	7,077.22

# The Berdie Superannuation Fund

## Members Statement

Edem Kofi Berdie  
 7827 Pavilions Close  
 Hope Island, Queensland, 4212, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Irene Doris Berdie
Age:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	648,569.09
Date Joined Fund:	09/11/2006	Total Death Benefit:	648,569.09
Service Period Start Date:	09/11/2006		
Date Left Fund:			
Member Code:	BEREDE00004P		
Account Start Date:	01/07/2021		
Account Phase:	Retirement Phase		
Account Description:	ABP3		

### Your Balance

Total Benefits	648,569.09
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	648,569.09
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.74%)	4,827.62
Taxable	643,741.47

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	645,519.42	645,519.42
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	52,722.17	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	49,672.50	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	648,569.09	645,519.42

# The Berdie Superannuation Fund

## Members Statement

Edem Kofi Berdie  
 7827 Pavilions Close  
 Hope Island, Queensland, 4212, Australia

### Your Details

		Nominated Beneficiaries:	Irene Doris Berdie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	69	Vested Benefits:	7,543.07
Tax File Number:	Provided	Total Death Benefit:	7,543.07
Date Joined Fund:	09/11/2006		
Service Period Start Date:	09/11/2006		
Date Left Fund:			
Member Code:	BEREDE00043P		
Account Start Date:	01/07/2022		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 4		

### Your Balance

Total Benefits	7,543.07
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	7,543.07
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	7,543.07

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	645.85	
Internal Transfer In	7,077.22	
<u>Decreases to Member account during the period</u>		
Pensions Paid	180.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	7,543.07	0.00

# The Berdie Superannuation Fund

## Members Statement

Irene Doris Berdie  
 7827 Pavilions Close  
 Hope Island, Queensland, 4212, Australia

### Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	67	Vested Benefits:	18,639.49
Tax File Number:	Provided	Total Death Benefit:	18,639.49
Date Joined Fund:	09/11/2006		
Service Period Start Date:	09/11/2006		
Date Left Fund:			
Member Code:	BERIRE00001A		
Account Start Date:	09/11/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	18,639.49
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	18,639.49
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	500.00
Taxable	18,139.49

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	21,319.44	21,319.44
<u>Increases to Member account during the period</u>		
Employer Contributions	20,000.00	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions	500.00	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,149.45	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,000.00	
Income Tax	9.96	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	21,319.44	
Closing balance at 30/06/2023	18,639.49	21,319.44

# The Berdie Superannuation Fund

## Members Statement

Irene Doris Berdie  
 7827 Pavilions Close  
 Hope Island, Queensland, 4212, Australia

### Your Details

		Nominated Beneficiaries:	Edem Kofi Berdie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	67	Vested Benefits:	857,569.85
Tax File Number:	Provided	Total Death Benefit:	857,569.85
Date Joined Fund:	09/11/2006		
Service Period Start Date:	09/11/2006		
Date Left Fund:			
Member Code:	BERIRE00005P		
Account Start Date:	01/07/2021		
Account Phase:	Retirement Phase		
Account Description:	ABP3		

### Your Balance

Total Benefits	857,569.85
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	857,569.85
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (2.24%)	19,218.11
Taxable	838,351.74

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	831,915.56	831,915.56
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	75,326.79	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	49,672.50	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	857,569.85	831,915.56

# The Berdie Superannuation Fund

## Members Statement

Irene Doris Berdie  
 7827 Pavilions Close  
 Hope Island, Queensland, 4212, Australia

### Your Details

Date of Birth :		Provided	Nominated Beneficiaries:	Edem Kofi Berdie
Age:		67	Nomination Type:	N/A
Tax File Number:		Provided	Vested Benefits:	22,713.80
Date Joined Fund:		09/11/2006	Total Death Benefit:	22,713.80
Service Period Start Date:		09/11/2006		
Date Left Fund:				
Member Code:		BERIRE00045P		
Account Start Date:		01/07/2022		
Account Phase:		Retirement Phase		
Account Description:		Account Based Pension 4		

### Your Balance

Total Benefits	22,713.80
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	22,713.80
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.19%)	42.55
Taxable	22,671.25

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,924.36	
Internal Transfer In	21,319.44	
<u>Decreases to Member account during the period</u>		
Pensions Paid	530.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	22,713.80	0.00

# The Berdie Superannuation Fund

## Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Macquarie CMA		15,614.200000	15,614.20	15,614.20	15,614.20			1.01 %
NAB Cash Maximiser Account		31,600.720000	31,600.72	31,600.72	31,600.72			2.05 %
Ord Minnett **818		146,468.100000	146,468.10	146,468.10	146,468.10			9.51 %
			<b>193,683.02</b>		<b>193,683.02</b>			<b>12.57 %</b>
<b>Managed Investments (Australian)</b>								
ACM0009AU AB Gbl Eqts Fund	43,575.27	1.861900	81,132.80	1.58	69,004.50	12,128.30	17.58 %	5.27 %
ETL2869AU GQG Partners Global Equity Fd-Z Cl	38,817.20	1.375300	53,385.30	1.23	47,674.42	5,710.88	11.98 %	3.47 %
IOF0145AU Janus Henderson Tactical Income	155,062.52	1.001100	155,233.08	1.05	162,623.85	(7,390.77)	(4.54) %	10.08 %
			<b>289,751.18</b>		<b>279,302.77</b>	<b>10,448.41</b>	<b>3.74 %</b>	<b>18.81 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AMC.AX Amcor Plc	1,480.00	14.860000	21,992.80	14.72	21,790.28	202.52	0.93 %	1.43 %
AMP.AX AMP Limited	14,875.00	1.130000	16,808.75	2.29	34,090.65	(17,281.90)	(50.69) %	1.09 %
ALL.AX Aristocrat Leisure Limited	693.00	38.660000	26,791.38	22.60	15,659.86	11,131.52	71.08 %	1.74 %
ANZ.AX Australia And New Zealand Banking Group Limited	1,065.00	23.710000	25,251.15	20.51	21,842.54	3,408.61	15.61 %	1.64 %
BHP.AX BHP Group Limited	720.00	44.990000	32,392.80	29.55	21,273.54	11,119.26	52.27 %	2.10 %
BXB.AX Brambles Limited Ordinary Fully Paid	2,475.00	14.410000	35,664.75	9.72	24,047.09	11,617.66	48.31 %	2.31 %
CBAPA.AX Commonwealth Bank Of Australia.	250.00	100.580000	25,145.00	100.00	25,000.00	145.00	0.58 %	1.63 %
CSL.AX CSL Limited	80.00	277.380000	22,190.40	276.32	22,105.84	84.56	0.38 %	1.44 %
EDV.AX Endeavour Group Limited	3,550.00	6.310000	22,400.50	6.20	22,024.51	375.99	1.71 %	1.45 %
MQG.AX Macquarie Group Limited	165.00	177.620000	29,307.30	89.09	14,699.97	14,607.33	99.37 %	1.90 %
NAB.AX National Australia Bank Limited	1,900.00	26.370000	50,103.00	27.42	52,091.89	(1,988.89)	(3.82) %	3.25 %
STO.AX Santos Limited	3,075.00	7.520000	23,124.00	7.36	22,631.08	492.92	2.18 %	1.50 %
TLS.AX Telstra Corporation Limited GBE	13,400.00	4.300000	57,620.00	3.62	48,527.56	9,092.44	18.74 %	3.74 %
TLC.AX The Lottery Corporation Limited	4,050.00	5.130000	20,776.50	4.38	17,733.40	3,043.10	17.16 %	1.35 %

# The Berdie Superannuation Fund

## Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
TWE.AX	Treasury Wine Estates Limited	1,670.00	11.230000	18,754.10	9.60	16,035.06	2,719.04	16.96 %	1.22 %
VUK.AX	Virgin Money Uk Plc	6,850.00	2.850000	19,522.50	1.58	10,825.18	8,697.32	80.34 %	1.27 %
WBC.AX	Westpac Banking Corporation	1,375.00	21.340000	29,342.50	22.66	31,151.56	(1,809.06)	(5.81) %	1.90 %
WDS.AX	Woodside Energy Group Ltd GBE	740.00	34.440000	25,485.60	22.19	16,417.56	9,068.04	55.23 %	1.65 %
WOR.AX	Worleyparsons Limited	1,200.00	15.790000	18,948.00	10.65	12,774.63	6,173.37	48.33 %	1.23 %
				<b>521,621.03</b>		<b>450,722.20</b>	<b>70,898.83</b>	<b>15.73 %</b>	<b>33.86 %</b>
<b>Stapled Securities</b>									
LLC.AX	Lendlease Group	2,500.00	7.750000	19,375.00	10.44	26,098.48	(6,723.48)	(25.76) %	1.26 %
				<b>19,375.00</b>		<b>26,098.48</b>	<b>(6,723.48)</b>	<b>(25.76) %</b>	<b>1.26 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
HBRD.AX	Beta Active Hybrids	17,286.00	10.020000	173,205.72	10.12	174,997.73	(1,792.01)	(1.02) %	11.24 %
AAA.AX	Betashares Australian High Interest Cash Etf	1,770.00	50.230000	88,907.10	50.15	88,762.84	144.26	0.16 %	5.77 %
IGB.AX	Ishares Treasury Etf	690.00	96.820000	66,805.80	98.29	67,820.13	(1,014.33)	(1.50) %	4.34 %
MGR.AX	Mirvac Group	6,450.00	2.260000	14,577.00	2.23	14,378.58	198.42	1.38 %	0.95 %
FLOT.AX	Vaneck Australian Floating Rate Etf	4,018.00	24.850000	99,847.30	24.88	99,971.18	(123.88)	(0.12) %	6.48 %
MVA.AX	Vaneck Australian Property Etf	3,500.00	20.810000	72,835.00	20.52	71,814.97	1,020.03	1.42 %	4.73 %
				<b>516,177.92</b>		<b>517,745.43</b>	<b>(1,567.51)</b>	<b>(0.30) %</b>	<b>33.50 %</b>
				<b>1,540,608.15</b>		<b>1,467,551.90</b>	<b>73,056.25</b>	<b>4.98 %</b>	<b>100.00 %</b>

# The Berdie Superannuation Fund

## Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Macquarie CMA		63,095.70		370,557.21		(418,038.71)			15,614.20	15,614.20
NAB Cash Maximiser Account		31,418.61		50,182.11		(50,000.00)			31,600.72	31,600.72
Ord Minnett **818				556,630.67		(410,162.57)			146,468.10	146,468.10
		<b>94,514.31</b>		<b>977,369.99</b>		<b>(878,201.28)</b>			<b>193,683.02</b>	<b>193,683.02</b>
<b>Managed Investments (Australian)</b>										
BFL0019AU - 4 Dimensions Gbl Infrastructure	52,719.09	79,281.41	59.38	85.75	(52,778.47)	(79,367.16)	(1,620.37)		0.00	
ACM0009AU - AB Gbl Eqts Fund	49,853.93	80,545.59	19.34	31.26	(6,298.00)	(11,572.35)	(1,537.12)	43,575.27	69,004.50	81,132.80
ETL7702AU - Elston Aust Emerging Lders Class Z	72,418.84	79,070.00			(72,418.84)	(79,070.00)	(15,326.93)		0.00	
FRT0010AU - Franklin Global Growth Fund CI I	11,857.86	29,800.00			(11,857.86)	(29,800.00)	91.29		0.00	
ETL2869AU - GQG Partners Global Equity Fd-Z CI	38,817.20	47,674.42						38,817.20	47,674.42	53,385.30
IOF0145AU - Janus Henderson Tactical Income	118,516.47	126,647.98	36,546.05	35,975.87				155,062.52	162,623.85	155,233.08
MAQ0277AU - Macquarie Income Opp Fund	132,499.51	133,492.41	23,560.85	21,160.00	(156,060.36)	(154,652.41)	(10,630.09)		0.00	
UBS8018AU - UBS Emerging Markets Equity										

# The Berdie Superannuation Fund

## Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	28,800.23	30,795.69			(28,800.23)	(30,795.69)	(2,876.75)		0.00	
		<b>607,307.50</b>		<b>57,252.88</b>		<b>(385,257.61)</b>	<b>(31,899.97)</b>		<b>279,302.77</b>	<b>289,751.18</b>
<b>Shares in Listed Companies (Australian)</b>										
AMC.AX - Amcor Plc	1,910.00	28,188.25			(430.00)	(6,397.97)	1,201.65	1,480.00	21,790.28	21,992.80
AMP.AX - AMP Limited	20,300.00	53,775.86			(5,425.00)	(19,685.21)	(13,251.50)	14,875.00	34,090.65	16,808.75
ALL.AX - Aristocrat Leisure Limited	693.00	15,659.86						693.00	15,659.86	26,791.38
ANZ.AX - Australia And New Zealand Banking Group Limited	1,270.00	27,933.43	85.00	1,606.50	(290.00)	(7,697.39)	(245.94)	1,065.00	21,842.54	25,251.15
BHP.AX - BHP Group Limited	720.00	21,273.54						720.00	21,273.54	32,392.80
BXB.AX - Brambles Limited Ordinary Fully Paid	3,200.00	31,745.71			(725.00)	(7,698.62)	530.97	2,475.00	24,047.09	35,664.75
COH.AX - Cochlear Limited	100.00	22,751.68			(100.00)	(22,751.68)	(1,934.61)		0.00	
CBAPA.AX - Commonwealth Bank Of Australia.			250.00	25,000.00				250.00	25,000.00	25,145.00
CSL.AX - CSL Limited	80.00	22,105.84						80.00	22,105.84	22,190.40
EDV.AX - Endeavour Group Limited	3,550.00	22,024.51						3,550.00	22,024.51	22,400.50
FLT.AX - Flight Centre Travel Group Limited										

# The Berdie Superannuation Fund

## Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	970.00	7,544.75			(970.00)	(7,544.75)	10,261.86		0.00	
JHX.AX - James Hardie Industries Plc	680.00	14,410.31			(680.00)	(14,410.31)	7,577.08		0.00	
MQG.AX - Macquarie Group Limited	165.00	14,699.97						165.00	14,699.97	29,307.30
NAB.AX - National Australia Bank Limited			1,900.00	52,091.89				1,900.00	52,091.89	50,103.00
ORG.AX - Origin Energy Limited Ordinary Fully Paid	4,025.00	27,621.90			(4,025.00)	(27,621.90)	(5,526.46)		0.00	
RHC.AX - Ramsay Health Care Limited			280.00	19,657.23	(280.00)	(19,657.23)	(1,925.34)		0.00	
STO.AX - Santos Limited	3,075.00	22,631.08						3,075.00	22,631.08	23,124.00
TLS.AX - Telstra Corporation Limited GBE	7,400.00	23,720.31	6,000.00	24,807.25				13,400.00	48,527.56	57,620.00
A2M.AX - The A2 Milk Company Limited	4,725.00	32,129.47			(4,725.00)	(32,129.47)	(1,714.14)		0.00	
TLC.AX - The Lottery Corporation Limited	4,050.00	17,733.40						4,050.00	17,733.40	20,776.50
TWE.AX - Treasury Wine Estates Limited	2,385.00	24,105.08			(715.00)	(8,070.02)	1,656.83	1,670.00	16,035.06	18,754.10
VUK.AX - Virgin Money Uk Plc	6,850.00	10,825.18						6,850.00	10,825.18	19,522.50
WBC.AX - Westpac Banking Corporation										

# The Berdie Superannuation Fund

## Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	1,690.00	39,877.41			(315.00)	(8,725.85)	(1,218.10)	1,375.00	31,151.56	29,342.50
WTC.AX - Wisetech Global Limited	430.00	12,290.61			(430.00)	(12,290.61)	11,724.36		0.00	
WDS.AX - Woodside Energy Group Ltd GBE	910.00	21,194.43			(170.00)	(4,776.87)	1,147.53	740.00	16,417.56	25,485.60
WOR.AX - Worleyparsons Limited	1,680.00	17,884.48			(480.00)	(5,109.85)	1,639.54	1,200.00	12,774.63	18,948.00
		<b>532,127.06</b>		<b>123,162.87</b>		<b>(204,567.73)</b>	<b>9,923.73</b>		<b>450,722.20</b>	<b>521,621.03</b>

### Stapled Securities

LLC.AX3 - Lendlease Group

2,500.00	26,098.48							2,500.00	26,098.48	19,375.00
	<b>26,098.48</b>								<b>26,098.48</b>	<b>19,375.00</b>

### Units in Listed Unit Trusts (Australian)

HBRD.AX - Beta Active Hybrids

		17,286.00	174,997.73					17,286.00	174,997.73	173,205.72
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AAA.AX - Betashares Australian High Interest Cash Etf

590.00	29,587.98	1,180.00	59,174.86					1,770.00	88,762.84	88,907.10
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IGB.AX - Ishares Treasury Etf

		690.00	67,820.13					690.00	67,820.13	66,805.80
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MGR.AX1 - Mirvac Group

		6,450.00	14,378.58					6,450.00	14,378.58	14,577.00
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FLOT.AX - Vaneck Australian Floating Rate Etf

		4,018.00	99,971.18					4,018.00	99,971.18	99,847.30
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# The Berdie Superannuation Fund

## Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
MVA.AX - Vaneck Australian Property Etf	4,150.00	87,859.78			(650.00)	(16,044.81)	(2,115.81)	3,500.00	71,814.97	72,835.00
VGAD.AX - Vanguard Msci Index International Shares (hedged) Etf			440.00	31,682.13	(440.00)	(31,682.13)	4,173.58		0.00	
VGS.AX - Vanguard Msci Index International Shares Etf	430.00	42,152.76			(430.00)	(42,152.76)	(2,458.15)		0.00	
	<b>159,600.52</b>	<b>448,024.61</b>			<b>(89,879.70)</b>	<b>(400.38)</b>		<b>517,745.43</b>	<b>516,177.92</b>	
	<b>1,419,647.87</b>	<b>1,605,810.35</b>			<b>(1,557,906.32)</b>	<b>(22,376.62)</b>		<b>1,467,551.90</b>	<b>1,540,608.15</b>	

# The Berdie Superannuation Fund

## Investment Income Report

As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
Macquarie CMA	730.95			730.95				730.95				
NAB Cash Maximiser Account	182.11			182.11				182.11				
Ord Minnett **818	1,664.96			1,664.96				1,664.96				
	<b>2,578.02</b>	<b>0.00</b>	<b>0.00</b>	<b>2,578.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,578.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
BFL0019AU 4 Dimensions Gblal Infrastructure	113.02			113.02				113.02				
BFL3306AU 4D Global Infrastructure AUD H	173.56		15.38	158.18				173.56				
ACM0009AU AB Gbl Eqts Fund	774.78			68.21		706.57	168.96	943.74				
ETL7702AU Elston Aust Emerging Lders Class Z	402.28		402.28					402.28				
ETL2869AU GQG Partners Global Equity Fd-Z CI	1,096.19			133.67		962.52	90.20	1,186.39				
IOF0145AU Janus Henderson Tactical Income	3,980.83	2.94	881.95	2,747.93	1.80	384.20	1.97	4,020.79				-36.19
MAQ0274AU Macquarie Dynamic Bond Fund	53.38		53.38					53.38				
MAQ0277AU Macquarie Income Opp Fund	556.95		445.46	95.63		15.86	0.02	556.97				
UBS8018AU UBS Emerging Markets Equity	28.75			28.75				28.75				
	<b>7,179.74</b>	<b>2.94</b>	<b>1,798.45</b>	<b>3,345.39</b>	<b>1.80</b>	<b>2,069.15</b>	<b>261.15</b>	<b>7,478.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-36.19</b>
<b>Shares in Listed Companies (Australian)</b>												
AMC.AX Amcor Plc	1,146.18					1,146.18		1,146.18				
AMP.AX AMP Limited	371.88	74.38	297.50		31.88			403.76				
ALL.AX Aristocrat Leisure Limited	360.36	360.36			154.44			514.80				
ANZ.AX Australia And New Zealand Banking Group Limited	1,702.50	1,702.50			729.65			2,432.15				
BHP.AX BHP Group Limited	2,819.14	2,819.14			1,208.20			4,027.34				
BXB.AX Brambles Limited Ordinary Fully Paid	864.27	302.50	561.77		129.64			993.91				
COH.AX Cochlear Limited	145.00	58.00	87.00		24.86			169.86				
CSL.AX CSL Limited	270.37	14.07	256.30		6.03			276.40				

# The Berdie Superannuation Fund

## Investment Income Report

As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
EDV.AX Endeavour Group Limited	781.00	781.00			334.71			1,115.71				
JHX.AX James Hardie Industries Plc	129.15					129.15	43.05	172.20				
MQG.AX Macquarie Group Limited	1,072.50	429.00	643.50		183.86			1,256.36				
RHC.AX Ramsay Health Care Limited	135.80	135.80			58.20			194.00				
STO.AX Santos Limited	1,023.68		1,023.68					1,023.68				
TLS.AX Telstra Corporation Limited GBE	1,768.00	1,768.00			757.71			2,525.71				
TLC.AX The Lottery Corporation Limited	364.50	364.50			156.21			520.71				
TWE.AX Treasury Wine Estates Limited	682.20	682.20			292.37			974.57				
VUK.AX Virgin Money Uk Plc	1,316.72					1,316.72		1,316.72				
WBC.AX Westpac Banking Corporation	1,842.50	1,842.50			789.64			2,632.14				
WTC.AX Wisetech Global Limited	27.52	27.52			11.79			39.31				
WPL.AX Woodside Petroleum Ltd	3,049.83	3,049.83			1,307.07			4,356.90				
WOR.AX Worleyparsons Limited	720.00		720.00					720.00				
	<b>20,593.10</b>	<b>14,411.30</b>	<b>3,589.75</b>	<b>0.00</b>	<b>6,176.26</b>	<b>2,592.05</b>	<b>43.05</b>	<b>26,812.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Stapled Securities</b>												
LLC.AX Lendlease Group	426.21		142.61	149.74		73.21	8.64	374.20			0.75	59.90
	<b>426.21</b>	<b>0.00</b>	<b>142.61</b>	<b>149.74</b>	<b>0.00</b>	<b>73.21</b>	<b>8.64</b>	<b>374.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.75</b>	<b>59.90</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
HBRD.AX Beta Active Hybrids	3,560.45	2,403.40	67.62	635.13	1,174.38			4,280.53			39.10	415.20
AAA.AX Betashares Australian High Interest Cash Etf	2,396.64		1,036.85	1,331.08				2,367.93				28.71
IGB.AX Ishares Treasury Etf	953.45		357.60	168.30				525.90				427.55
MGR.AX Mirvac Group	677.25			516.17				516.17			123.79	37.29
FLOT.AX Vaneck Australian Floating Rate Etf	1,707.65			1,446.72		220.97		1,667.69				39.96
MVA.AX Vaneck Australian Property Etf	3,815.00	175.48	4.24	1,050.49	80.52	1,828.84	0.58	3,140.15				755.95
VGS.AX Vanguard Msci Index International Shares Etf	149.78		149.78					149.78				
	<b>13,260.22</b>	<b>2,578.88</b>	<b>1,616.09</b>	<b>5,147.89</b>	<b>1,254.90</b>	<b>2,049.81</b>	<b>0.58</b>	<b>12,648.15</b>	<b>0.00</b>	<b>0.00</b>	<b>162.89</b>	<b>1,704.66</b>
	<b>44,037.29</b>	<b>16,993.12</b>	<b>7,146.90</b>	<b>11,221.04</b>	<b>7,432.96</b>	<b>6,784.22</b>	<b>313.42</b>	<b>49,891.66</b>	<b>0.00</b>	<b>0.00</b>	<b>163.64</b>	<b>1,728.37</b>

Assessable Income (Excl. Capital Gains)	<b>49,891.66</b>
Net Capital Gain	<b>109.09</b>
<b>Total Assessable Income</b>	<b>50,000.75</b>

\*1 Includes foreign credits from foreign capital gains.

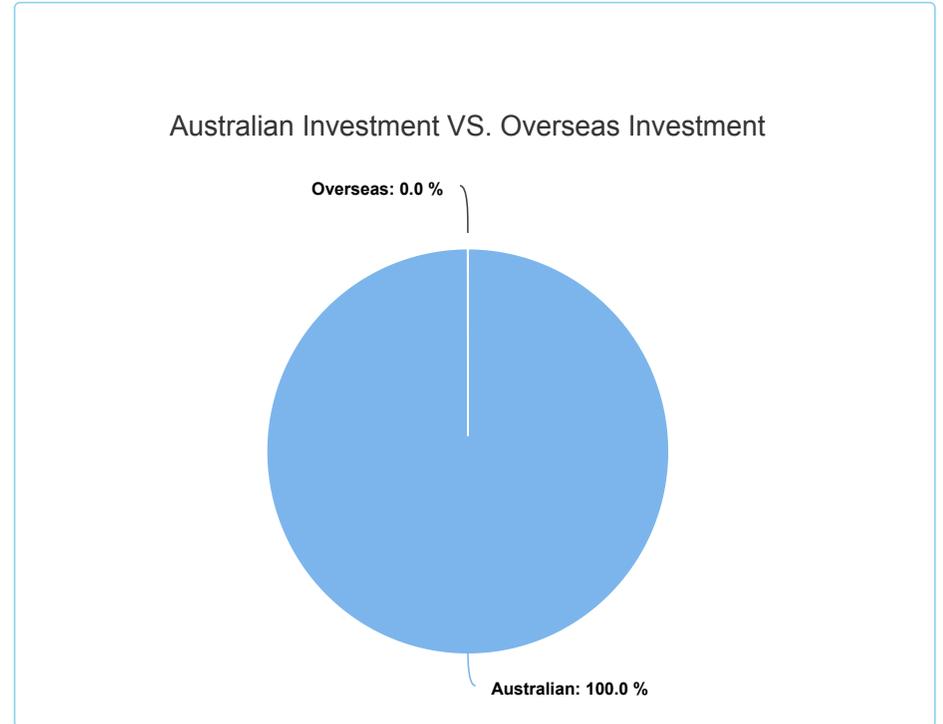
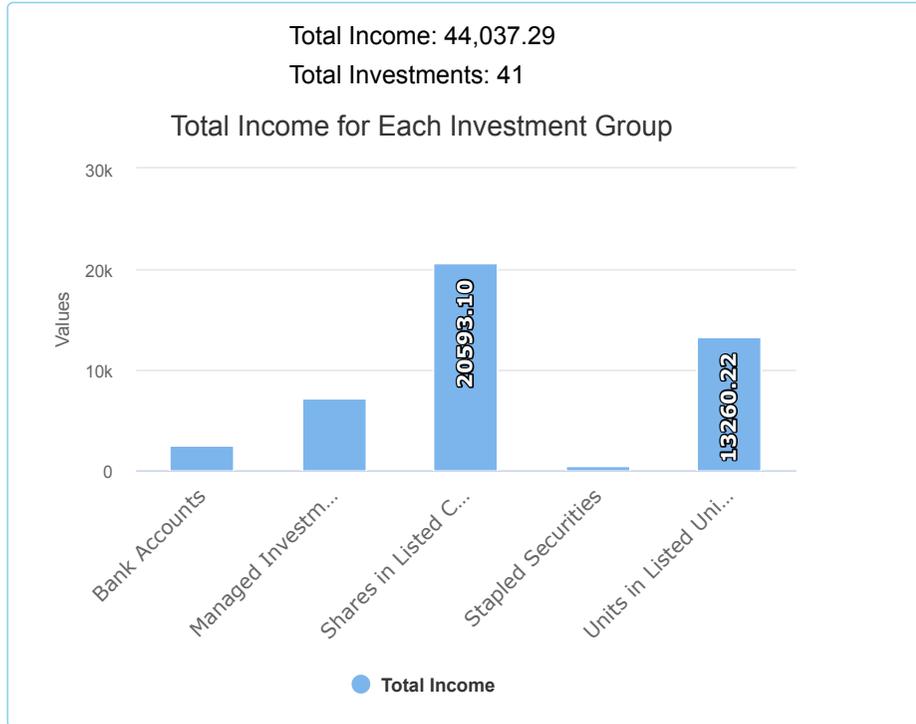
\*2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

# The Berdie Superannuation Fund

## Investment Income Report

As at 30 June 2023



# The Berdie Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>												
ACM0009AU - AB Gbl Eqts Fund												
04/05/2022	03/11/2022	16.24	27.41	25.88	(1.53)	27.41	27.41	0.00	0.00	0.00	0.00	(1.53)
29/04/2022	03/11/2022	880.86	1,463.37	1,403.56	(59.81)	1,463.37	1,463.37	0.00	0.00	0.00	0.00	(59.81)
27/01/2022	03/11/2022	5,346.33	9,980.00	8,518.84	(1,461.16)	9,980.00	9,980.00	0.00	0.00	0.00	0.00	(1,461.16)
07/01/2022	03/11/2022	24.09	46.50	38.38	(8.12)	46.50	46.50	0.00	0.00	0.00	0.00	(8.12)
12/10/2021	03/11/2022	30.48	55.07	48.57	(6.50)	55.07	55.07	0.00	0.00	0.00	0.00	(6.50)
		<b>6,298.00</b>	<b>11,572.35</b>	<b>10,035.23</b>	<b>(1,537.12)</b>	<b>11,572.35</b>	<b>11,572.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,537.12)</b>
BFL0019AU - 4 Dimensions Gbl Infrastructure												
20/07/2022	27/02/2023	59.38	85.75	87.48	1.73	85.75	85.75	0.00	0.00	0.00	1.73	0.00
05/05/2022	27/02/2023	51.98	81.54	76.57	(4.97)	81.25	81.25	0.00	0.00	0.00	0.00	(4.68)
04/02/2022	27/02/2023	52.52	81.98	77.37	(4.61)	81.66	81.66	0.00	0.00	0.00	0.00	(4.29)
12/10/2021	27/02/2023	54.80	84.07	80.72	(3.35)	83.73	83.73	0.00	0.00	0.00	0.00	(3.01)
22/07/2021	27/02/2023	51.38	79.22	75.69	(3.53)	78.85	78.85	0.00	0.00	0.00	0.00	(3.16)
19/04/2021	27/02/2023	5,222.25	7,660.00	7,692.78	32.78	7,624.88	7,624.88	0.00	0.00	67.90	0.00	0.00
16/04/2021	27/02/2023	47.70	69.60	70.27	0.67	69.30	69.30	0.00	0.00	0.97	0.00	0.00
15/02/2021	27/02/2023	0.15	0.21	0.22	0.01	0.21	0.21	0.00	0.00	0.01	0.00	0.00
28/01/2021	27/02/2023	46.62	65.56	68.67	3.11	65.27	65.27	0.00	0.00	3.40	0.00	0.00
13/10/2020	27/02/2023	45.67	61.35	67.28	5.93	61.06	61.06	0.00	0.00	6.22	0.00	0.00
22/07/2020	27/02/2023	31.56	43.76	46.49	2.73	43.56	43.56	0.00	0.00	2.93	0.00	0.00
15/07/2020	27/02/2023	12,029.70	16,850.00	17,720.68	870.68	16,769.18	16,769.18	0.00	0.00	951.50	0.00	0.00
01/06/2020	27/02/2023	9.99	14.12	14.72	0.60	14.06	14.06	0.00	0.00	0.66	0.00	0.00
28/04/2020	27/02/2023	8,124.77	11,070.00	11,968.42	898.42	11,005.15	11,005.15	0.00	0.00	963.27	0.00	0.00

# The Berdie Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>												
27/02/2020	27/02/2023	26,950.00	43,120.00	39,699.44	(3,420.56)	42,898.79	42,898.79	0.00	0.00	0.00	0.00	(3,199.35)
		<b>52,778.47</b>	<b>79,367.16</b>	<b>77,746.80</b>	<b>(1,620.36)</b>	<b>78,962.70</b>	<b>78,962.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1,996.86</b>	<b>1.73</b>	<b>(3,214.49)</b>
ETL7702AU - Elston Aust Emerging Lders Class Z												
22/11/2021	19/01/2023	19,917.63	22,730.00	17,531.50	(5,198.50)	22,730.00	22,730.00	0.00	0.00	0.00	0.00	(5,198.50)
09/11/2021	19/01/2023	21,116.31	23,910.00	18,586.58	(5,323.42)	23,910.00	23,910.00	0.00	0.00	0.00	0.00	(5,323.42)
25/10/2021	19/01/2023	21,346.22	24,070.00	18,788.94	(5,281.06)	24,070.00	24,070.00	0.00	0.00	0.00	0.00	(5,281.06)
19/04/2022	19/01/2023	5,083.07	4,620.00	4,474.12	(145.88)	4,620.00	4,620.00	0.00	0.00	0.00	0.00	(145.88)
09/06/2022	19/01/2023	4,955.61	3,740.00	4,361.93	621.93	3,740.00	3,740.00	0.00	0.00	0.00	621.93	0.00
		<b>72,418.84</b>	<b>79,070.00</b>	<b>63,743.07</b>	<b>(15,326.93)</b>	<b>79,070.00</b>	<b>79,070.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>621.93</b>	<b>(15,948.86)</b>
FRT0010AU - Franklin Global Growth Fund CI I												
12/03/2021	21/02/2023	11,857.86	29,800.00	29,891.29	91.29	29,797.85	29,797.85	0.00	0.00	93.44	0.00	0.00
		<b>11,857.86</b>	<b>29,800.00</b>	<b>29,891.29</b>	<b>91.29</b>	<b>29,797.85</b>	<b>29,797.85</b>	<b>0.00</b>	<b>0.00</b>	<b>93.44</b>	<b>0.00</b>	<b>0.00</b>
MAQ0277AU - Macquarie Income Opp Fund												
03/09/2020	20/02/2023	8,687.90	8,534.12	8,062.37	(471.75)	8,534.12	8,534.12	0.00	0.00	0.00	0.00	(471.75)
28/06/2021	20/02/2023	7,599.84	7,460.00	7,052.65	(407.35)	7,460.00	7,460.00	0.00	0.00	0.00	0.00	(407.35)
01/04/2020	20/02/2023	17.99	17.65	16.69	(0.96)	17.65	17.65	0.00	0.00	0.00	0.00	(0.96)
01/04/2021	20/02/2023	15.61	15.28	14.49	(0.79)	15.28	15.28	0.00	0.00	0.00	0.00	(0.79)
01/10/2020	20/02/2023	16.69	16.32	15.49	(0.83)	16.32	16.32	0.00	0.00	0.00	0.00	(0.83)
01/07/2020	20/02/2023	15.64	15.22	14.51	(0.71)	15.22	15.22	0.00	0.00	0.00	0.00	(0.71)
01/07/2021	20/02/2023	16.00	15.48	14.85	(0.63)	15.48	15.48	0.00	0.00	0.00	0.00	(0.63)
22/11/2021	20/02/2023	9,360.06	9,020.00	8,686.14	(333.86)	9,020.00	9,020.00	0.00	0.00	0.00	0.00	(333.86)
18/10/2022	20/02/2023	23,076.63	20,725.12	21,415.11	689.99	20,725.12	20,725.12	0.00	0.00	0.00	689.99	0.00

# The Berdie Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>												
18/10/2022	20/02/2023	484.22	434.88	445.74	10.86	434.88	434.88	0.00	0.00	0.00	10.86	0.00
04/01/2021	20/02/2023	15.46	15.29	14.23	(1.06)	15.29	15.29	0.00	0.00	0.00	0.00	(1.06)
14/12/2020	20/02/2023	14,516.29	14,390.00	13,362.61	(1,027.39)	14,390.00	14,390.00	0.00	0.00	0.00	0.00	(1,027.39)
16/11/2020	20/02/2023	9,918.02	9,800.00	9,129.79	(670.21)	9,800.00	9,800.00	0.00	0.00	0.00	0.00	(670.21)
03/09/2020	20/02/2023	12,670.14	12,445.88	11,663.18	(782.69)	12,445.88	12,445.88	0.00	0.00	0.00	0.00	(782.69)
02/01/2020	20/02/2023	16.71	16.98	15.38	(1.60)	16.98	16.98	0.00	0.00	0.00	0.00	(1.60)
01/10/2019	20/02/2023	16.45	16.68	15.14	(1.54)	16.68	16.68	0.00	0.00	0.00	0.00	(1.54)
01/07/2019	20/02/2023	16.53	16.73	15.22	(1.51)	16.73	16.73	0.00	0.00	0.00	0.00	(1.51)
01/04/2019	20/02/2023	7.98	8.13	7.35	(0.78)	8.13	8.13	0.00	0.00	0.00	0.00	(0.78)
24/11/2017	20/02/2023	12,183.24	12,500.00	11,214.98	(1,285.02)	12,500.00	12,500.00	0.00	0.00	0.00	0.00	(1,285.02)
10/04/2017	20/02/2023	57,408.96	59,188.65	52,846.40	(6,342.25)	59,146.24	59,146.24	0.00	0.00	0.00	0.00	(6,299.84)
		<b>156,060.36</b>	<b>154,652.41</b>	<b>144,022.32</b>	<b>(10,630.08)</b>	<b>154,610.00</b>	<b>154,610.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>700.85</b>	<b>(11,288.52)</b>
<b>UBS8018AU - UBS Emerging Markets Equity</b>												
12/03/2021	21/02/2023	4,638.39	6,067.01	4,496.45	(1,570.56)	6,067.01	6,067.01	0.00	0.00	0.00	0.00	(1,570.56)
04/01/2021	21/02/2023	4.09	5.21	3.96	(1.25)	5.21	5.21	0.00	0.00	0.00	0.00	(1.25)
01/12/2020	21/02/2023	3.89	4.87	3.77	(1.10)	4.87	4.87	0.00	0.00	0.00	0.00	(1.10)
02/11/2020	21/02/2023	4.07	4.82	3.95	(0.87)	4.82	4.82	0.00	0.00	0.00	0.00	(0.87)
26/10/2020	21/02/2023	12.20	13.78	11.83	(1.95)	13.78	13.78	0.00	0.00	0.00	0.00	(1.95)
28/04/2020	21/02/2023	24,137.59	24,700.00	23,398.98	(1,301.02)	24,700.00	24,700.00	0.00	0.00	0.00	0.00	(1,301.02)
		<b>28,800.23</b>	<b>30,795.69</b>	<b>27,918.94</b>	<b>(2,876.75)</b>	<b>30,795.69</b>	<b>30,795.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,876.75)</b>
		<b>328,213.76</b>	<b>385,257.61</b>	<b>353,357.65</b>	<b>(31,899.95)</b>	<b>384,808.59</b>	<b>384,808.59</b>	<b>0.00</b>	<b>0.00</b>	<b>2,090.30</b>	<b>1,324.51</b>	<b>(34,865.74)</b>
<b>Shares in Listed Companies (Australian)</b>												

# The Berdie Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
A2M.AX - The A2 Milk Company Limited												
30/04/2021	28/10/2022	1,165.00	8,342.26	6,127.27	(2,214.99)	8,342.26	8,342.26	0.00	0.00	0.00	0.00	(2,214.99)
30/04/2021	15/02/2023	2,160.00	15,467.19	14,736.58	(730.62)	15,467.19	15,467.19	0.00	0.00	0.00	0.00	(730.62)
09/08/2021	15/02/2023	1,400.00	8,320.02	9,551.48	1,231.46	8,320.02	8,320.02	0.00	0.00	1,231.46	0.00	0.00
		<b>4,725.00</b>	<b>32,129.47</b>	<b>30,415.33</b>	<b>(1,714.15)</b>	<b>32,129.47</b>	<b>32,129.47</b>	<b>0.00</b>	<b>0.00</b>	<b>1,231.46</b>	<b>0.00</b>	<b>(2,945.61)</b>
AMC.AX - Amcor Plc												
04/08/2020	16/09/2022	430.00	6,397.97	7,599.62	1,201.65	6,397.97	6,397.97	0.00	0.00	1,201.65	0.00	0.00
		<b>430.00</b>	<b>6,397.97</b>	<b>7,599.62</b>	<b>1,201.65</b>	<b>6,397.97</b>	<b>6,397.97</b>	<b>0.00</b>	<b>0.00</b>	<b>1,201.65</b>	<b>0.00</b>	<b>0.00</b>
AMP.AX - AMP Limited												
29/06/2017	28/10/2022	500.00	2,652.69	592.97	(2,059.72)	2,652.69	2,652.69	0.00	0.00	0.00	0.00	(2,059.72)
05/07/2018	28/10/2022	4,150.00	14,980.91	4,921.64	(10,059.27)	14,980.91	14,980.91	0.00	0.00	0.00	0.00	(10,059.27)
25/10/2018	28/10/2022	775.00	2,051.61	919.10	(1,132.51)	2,051.61	2,051.61	0.00	0.00	0.00	0.00	(1,132.51)
		<b>5,425.00</b>	<b>19,685.21</b>	<b>6,433.71</b>	<b>(13,251.50)</b>	<b>19,685.21</b>	<b>19,685.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(13,251.50)</b>
ANZ.AX - Australia And New Zealand Banking Group Limited												
25/05/2017	28/10/2022	26.00	745.21	668.06	(77.15)	745.21	745.21	0.00	0.00	0.00	0.00	(77.15)
27/10/2016	28/10/2022	25.00	707.98	642.37	(65.61)	707.98	707.98	0.00	0.00	0.00	0.00	(65.61)
01/10/2015	28/10/2022	39.00	1,076.23	1,002.09	(74.14)	1,076.23	1,076.23	0.00	0.00	0.00	0.00	(74.14)
04/09/2015	28/10/2022	38.00	1,023.12	976.40	(46.72)	1,023.12	1,023.12	0.00	0.00	0.00	0.00	(46.72)
10/12/2015	28/10/2022	81.00	2,095.28	2,081.27	(14.01)	2,095.28	2,095.28	0.00	0.00	0.00	0.00	(14.01)
21/07/2016	28/10/2022	28.00	712.77	719.45	6.68	712.77	712.77	0.00	0.00	6.68	0.00	0.00
04/03/2016	28/10/2022	42.00	1,063.57	1,079.18	15.61	1,063.57	1,063.57	0.00	0.00	15.61	0.00	0.00

# The Berdie Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
04/05/2016	28/10/2022	11.00	273.23	282.64	9.42	273.23	273.23	0.00	0.00	9.42	0.00	0.00
		<b>290.00</b>	<b>7,697.39</b>	<b>7,451.46</b>	<b>(245.92)</b>	<b>7,697.39</b>	<b>7,697.39</b>	<b>0.00</b>	<b>0.00</b>	<b>31.71</b>	<b>0.00</b>	<b>(277.63)</b>
BXB.AX - Brambles Limited Ordinary Fully Paid												
29/09/2016	22/07/2022	89.00	1,055.89	1,010.25	(45.64)	1,055.89	1,055.89	0.00	0.00	0.00	0.00	(45.64)
05/12/2016	22/07/2022	66.00	751.86	749.18	(2.68)	751.86	751.86	0.00	0.00	0.00	0.00	(2.68)
14/09/2016	22/07/2022	98.00	1,137.38	1,112.41	(24.97)	1,046.97	1,046.97	0.00	0.00	65.44	0.00	0.00
12/03/2021	22/07/2022	472.00	4,753.49	5,357.75	604.26	4,753.49	4,753.49	0.00	0.00	604.26	0.00	0.00
		<b>725.00</b>	<b>7,698.62</b>	<b>8,229.59</b>	<b>530.97</b>	<b>7,608.21</b>	<b>7,608.21</b>	<b>0.00</b>	<b>0.00</b>	<b>669.70</b>	<b>0.00</b>	<b>(48.32)</b>
COH.AX - Cochlear Limited												
28/10/2021	15/02/2023	100.00	22,751.68	20,817.07	(1,934.61)	22,751.68	22,751.68	0.00	0.00	0.00	0.00	(1,934.61)
		<b>100.00</b>	<b>22,751.68</b>	<b>20,817.07</b>	<b>(1,934.61)</b>	<b>22,751.68</b>	<b>22,751.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,934.61)</b>
FLT.AX - Flight Centre Travel Group Limited												
07/04/2020	15/02/2023	201.00	2,007.95	3,689.82	1,681.87	2,007.95	2,007.95	0.00	0.00	1,681.87	0.00	0.00
08/05/2020	15/02/2023	615.00	4,428.00	11,289.76	6,861.76	4,428.00	4,428.00	0.00	0.00	6,861.76	0.00	0.00
08/05/2020	15/02/2023	154.00	1,108.80	2,827.03	1,718.23	1,108.80	1,108.80	0.00	0.00	1,718.23	0.00	0.00
		<b>970.00</b>	<b>7,544.75</b>	<b>17,806.61</b>	<b>10,261.86</b>	<b>7,544.75</b>	<b>7,544.75</b>	<b>0.00</b>	<b>0.00</b>	<b>10,261.86</b>	<b>0.00</b>	<b>0.00</b>
JHX.AX - James Hardie Industries Plc												
22/06/2022	15/02/2023	270.00	8,037.74	8,730.29	692.55	8,037.74	8,037.74	0.00	0.00	0.00	692.55	0.00
23/11/2018	15/02/2023	410.00	6,372.57	13,257.10	6,884.53	6,372.57	6,372.57	0.00	0.00	6,884.53	0.00	0.00
		<b>680.00</b>	<b>14,410.31</b>	<b>21,987.39</b>	<b>7,577.08</b>	<b>14,410.31</b>	<b>14,410.31</b>	<b>0.00</b>	<b>0.00</b>	<b>6,884.53</b>	<b>692.55</b>	<b>0.00</b>
ORG.AX - Origin Energy Limited Ordinary Fully Paid												

# The Berdie Superannuation Fund

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Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
24/04/2017	18/07/2022	600.00	4,469.94	3,293.73	(1,176.21)	4,469.94	4,469.94	0.00	0.00	0.00	0.00	(1,176.21)
09/08/2017	18/07/2022	1,250.00	8,992.75	6,861.94	(2,130.81)	8,992.75	8,992.75	0.00	0.00	0.00	0.00	(2,130.81)
25/10/2018	18/07/2022	925.00	6,583.90	5,077.83	(1,506.07)	6,583.90	6,583.90	0.00	0.00	0.00	0.00	(1,506.07)
11/03/2020	18/07/2022	1,250.00	7,575.31	6,861.94	(713.37)	7,575.31	7,575.31	0.00	0.00	0.00	0.00	(713.37)
		<b>4,025.00</b>	<b>27,621.90</b>	<b>22,095.44</b>	<b>(5,526.46)</b>	<b>27,621.90</b>	<b>27,621.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,526.46)</b>
RHC.AX - Ramsay Health Care Limited												
18/07/2022	15/02/2023	280.00	19,657.23	17,731.89	(1,925.34)	19,657.23	19,657.23	0.00	0.00	0.00	0.00	(1,925.34)
		<b>280.00</b>	<b>19,657.23</b>	<b>17,731.89</b>	<b>(1,925.34)</b>	<b>19,657.23</b>	<b>19,657.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,925.34)</b>
TWE.AX - Treasury Wine Estates Limited												
24/06/2021	30/11/2022	545.00	6,437.71	7,414.17	976.46	6,437.71	6,437.71	0.00	0.00	976.46	0.00	0.00
20/03/2020	30/11/2022	170.00	1,632.31	2,312.68	680.37	1,632.31	1,632.31	0.00	0.00	680.37	0.00	0.00
		<b>715.00</b>	<b>8,070.02</b>	<b>9,726.85</b>	<b>1,656.83</b>	<b>8,070.02</b>	<b>8,070.02</b>	<b>0.00</b>	<b>0.00</b>	<b>1,656.83</b>	<b>0.00</b>	<b>0.00</b>
WBC.AX - Westpac Banking Corporation												
15/08/2019	28/10/2022	315.00	8,725.85	7,507.75	(1,218.10)	8,725.85	8,725.85	0.00	0.00	0.00	0.00	(1,218.10)
		<b>315.00</b>	<b>8,725.85</b>	<b>7,507.75</b>	<b>(1,218.10)</b>	<b>8,725.85</b>	<b>8,725.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,218.10)</b>
WDS.AX - Woodside Energy Group Ltd GBE												
02/06/2022	28/10/2022	130.00	3,868.80	4,530.42	661.62	3,868.80	3,868.80	0.00	0.00	0.00	661.62	0.00
24/06/2021	28/10/2022	40.00	908.07	1,393.98	485.90	908.07	908.07	0.00	0.00	485.90	0.00	0.00
		<b>170.00</b>	<b>4,776.87</b>	<b>5,924.40</b>	<b>1,147.52</b>	<b>4,776.87</b>	<b>4,776.87</b>	<b>0.00</b>	<b>0.00</b>	<b>485.90</b>	<b>661.62</b>	<b>0.00</b>
WOR.AX - Worleyparsons Limited												
08/10/2021	14/12/2022	480.00	5,109.85	6,749.39	1,639.54	5,109.85	5,109.85	0.00	0.00	1,639.54	0.00	0.00

# The Berdie Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
		<b>480.00</b>	<b>5,109.85</b>	<b>6,749.39</b>	<b>1,639.54</b>	<b>5,109.85</b>	<b>5,109.85</b>	<b>0.00</b>	<b>0.00</b>	<b>1,639.54</b>	<b>0.00</b>	<b>0.00</b>
WTC.AX - Wisetech Global Limited												
03/06/2021	16/09/2022	130.00	3,715.77	7,557.36	3,841.59	3,715.77	3,715.77	0.00	0.00	3,841.59	0.00	0.00
03/06/2021	15/02/2023	300.00	8,574.84	16,457.61	7,882.77	8,574.84	8,574.84	0.00	0.00	7,882.77	0.00	0.00
		<b>430.00</b>	<b>12,290.61</b>	<b>24,014.97</b>	<b>11,724.36</b>	<b>12,290.61</b>	<b>12,290.61</b>	<b>0.00</b>	<b>0.00</b>	<b>11,724.36</b>	<b>0.00</b>	<b>0.00</b>
		<b>19,760.00</b>	<b>204,567.73</b>	<b>214,491.47</b>	<b>9,923.73</b>	<b>204,477.32</b>	<b>204,477.32</b>	<b>0.00</b>	<b>0.00</b>	<b>35,787.54</b>	<b>1,354.17</b>	<b>(27,127.57)</b>
<b>Stapled Securities</b>												
LLC.AX3 - Lendlease Group												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.75</b>	<b>0.00</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.75</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
HBRD.AX - Beta Active Hybrids												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.10	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39.10</b>	<b>0.00</b>	<b>0.00</b>
MGR.AX1 - Mirvac Group												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.78	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>123.78</b>	<b>0.00</b>	<b>0.00</b>
MVA.AX - Vaneck Australian Property Etf												
31/03/2022	30/11/2022	650.00	16,044.81	13,929.00	(2,115.81)	15,759.63	15,759.63	0.00	0.00	0.00	0.00	(1,830.63)

# The Berdie Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
		<b>650.00</b>	<b>16,044.81</b>	<b>13,929.00</b>	<b>(2,115.81)</b>	<b>15,759.63</b>	<b>15,759.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,830.63)</b>
VGAD.AX - Vanguard Msci Index International Shares (hedged) Etf												
18/10/2022	14/02/2023	440.00	31,682.13	35,855.71	4,173.58	31,682.13	31,682.13	0.00	0.00	0.00	4,173.58	0.00
		<b>440.00</b>	<b>31,682.13</b>	<b>35,855.71</b>	<b>4,173.58</b>	<b>31,682.13</b>	<b>31,682.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,173.58</b>	<b>0.00</b>
VGS.AX - Vanguard Msci Index International Shares Etf												
14/07/2021	18/10/2022	430.00	42,152.76	39,694.61	(2,458.15)	42,233.97	42,233.97	0.00	0.00	0.00	0.00	(2,539.36)
		<b>430.00</b>	<b>42,152.76</b>	<b>39,694.61</b>	<b>(2,458.15)</b>	<b>42,233.97</b>	<b>42,233.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,539.36)</b>
		<b>1,520.00</b>	<b>89,879.70</b>	<b>89,479.32</b>	<b>(400.38)</b>	<b>89,675.73</b>	<b>89,675.73</b>	<b>0.00</b>	<b>0.00</b>	<b>162.88</b>	<b>4,173.58</b>	<b>(4,369.99)</b>
		<b>349,493.76</b>	<b>679,705.04</b>	<b>657,328.44</b>	<b>(22,376.60)</b>	<b>678,961.64</b>	<b>678,961.64</b>	<b>0.00</b>	<b>0.00</b>	<b>38,041.47</b>	<b>6,852.26</b>	<b>(66,363.30)</b>